

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 28.291

RECEIPT IN CUSTOMS BONDED WAREHOUSE

§ 28.286 Receipt in customs bonded warehouse.

On receipt of the distilled spirits or wine and the related TTB Form 5100.11 or 5110.30 as the case may be, the customs officer in charge of the customs bonded warehouse shall make such inspection as is necessary to establish to his satisfaction that the shipment corresponds with the description thereof on the appropriate form. The customs officer shall note on each copy of the Form 5100.11 or 5110.30, as the case may be, any deficiency in quantity or discrepancy between the merchandise inspected and that described on the form. Where the inspection discloses no loss, or where a loss is disclosed and there is no evidence to indicate fraud, the officer shall execute his certificate of deposit on both copies of the form, forward the original as required by the instructions on the form, and retain the remaining copy for his files.

(Sec. 3(a), Pub. L. 91-659, 84 Stat. 1965 (26 U.S.C. 5066); sec. 2, Pub. L. 96-601, 94 Stat. 3495 (26 U.S.C. 5362))

[T.D. ATF-88, 46 FR 39816, Aug. 5, 1981, as amended by T.D. TTB-8, 69 FR 3834, Jan. 27, 2004]

RECEIPT IN FOREIGN-TRADE ZONE

§ 28.290 Receipt in foreign trade zone.

On receipt at the zone, the shipment shall be inspected by the customs officer in charge of the zone who shall determine if the shipment agrees with the description thereof on the application, notice, or claim, TTB Form 5100.11, 5110.30, 1582-A (5120.24), 1582-B (5130.6), or 1689 (5130.12), as the case may be. If the customs officer regauges spirits or wine in the course of his inspection, he shall prepare customs Form 6001 according to § 28.291. The customs officer shall note on both copies of the TTB Form 5100.11, 5110.30, 1582-A (5120.24), 1582-B (5130.6), or 1689 (5130.12), as the case may be any deficiency in quantity or discrepancy between the merchandise inspected or gauged and that described in the form. Where the inspection or gauge discloses no loss, or where a loss is disclosed by such inspection or gauge and there is

no evidence to indicate fraud, the officer shall execute his certificate on both copies of the form covering the deposit, and forward to the appropriate TTB officer:

(a) Original of the deposit from (with any attachments); and

(b) Original of the officer's customs Form 6001, if any. The remaining copy of the deposit form (with any attachments), and the copy of any customs Form 6001, shall be retained by the customs officer for his files.

(48 Stat. 999, as amended (19 U.S.C. 81c); Sec. 201, Pub. L. 85-859, 72 Stat. 1336, as amended, 1362, as amended, 1380, as amended (26 U.S.C. 5062, 5214, 5362))

[T.D. ATF-198, 50 FR 8563, Mar. 1, 1985, as amended by T.D. TTB-8, 69 FR 3834, Jan. 27, 2004]

CUSTOMS GAUGE

§ 28.291 Customs Form 6001.

When spirits or wines are gauged as required in §§ 28.264, 28.285, or 28.290, the customs officer shall prepare in duplicate customs Form 6001 to show:

- (a) Date;
- (b) Name of exporter;
- (c) Serial number and designation of the related transaction form;
- (d) Kind of liquor (show whether alcohol, whiskey, brandy, rum, gin, vodka, wine, etc.);
- (e) Name and registry number of producer;
- (f) If gauged under § 28.264, the location of the port;
- (g) If gauged under § 28.285, the location and number of the manufacturing bonded warehouse;
- (h) If gauged under 28.290, the location and number of the foreign-trade zone;
- (i) Kind and serial numbers or lot identification numbers of containers; and
- (j) For each container:
 - (1) Proof of spirits, or percent of alcohol by volume in wine;
 - (2) Proof gallons, if spirits;
 - (3) Wine gallons, if wine; and
 - (4) Variation from the last gauge (proof, percent of alcohol by volume or wine gallons).

[T.D. ATF-198, 50 FR 8563, Mar. 1, 1985, as amended by T.D. TTB-8, 69 FR 3834, Jan. 27, 2004]